



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Comptroller

*Internal Audit Section*

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# Memorandum

**To:** Jill Clayborne, Acting Executive Director CDA

**From:** Sedrick D. Blake, CPA, Internal Audit Executive

*SDB*

**Date:** August 30, 2006

**Re:** A-133 Audit Review Response – Human Development Corporation of Metropolitan St. Louis

A review of the attached A-133 Audit dated June 10, 2005 for the above agency was conducted by this office on August 30, 2006.

The following information is provided:

**AGENCY:** Human Development Corporation of Metropolitan St. Louis

**AUDIT PERIOD:** Fiscal Year Ended September 30, 2004

Program Title	Federal CFDA#	Grant #	Expenditures	Major Program
Community Development Block Grants/Entitlement Grants	14.218	03-11-89	\$54,579	No

The independent auditors issued an unqualified opinion on the general purpose financial statements with no reportable conditions, weaknesses or material noncompliance. **With respect to the federal awards section, a qualified opinion was rendered regarding compliance with requirements applicable to major federal awards.** The auditors identified seven (7) reportable conditions not considered to be material weaknesses and none of which were applicable to the above program.. Five of these findings were repeated from the prior year. The Agency did not qualify as a low-risk auditee in accordance with OMB Circular A-133. **We recommend you accept the audit report.**

If you have any questions concerning the above, please contact me at 589-6132.